

# ANNUAL REPORT

OF THE

## SELECTMEN

AND OTHER TOWN OFFICERS

OF

## LEBANON, N. H.

FOR THE YEAR ENDING DECEMBER 31

# 1955





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## BIOGRAPHICAL SKETCH

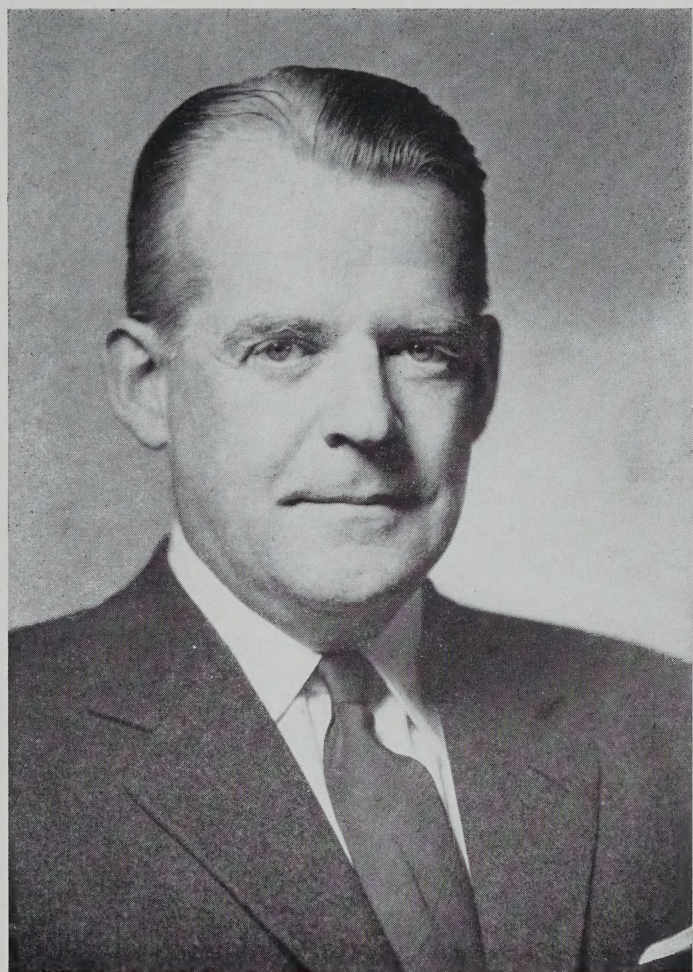
NORRIS COTTON, Republican, of Lebanon, N. H., born Warren, New Hampshire, May 11, 1900; educated Phillips Exeter Academy, Wesleyan University, George Washington University Law School; lawyer, firm of Cotton, Tesreau & Stebbins, Lebanon, N. H.; married in 1927 to Ruth Isaacs, of Union City, Tenn.; secretary to United States Senator George H. Moses, 1924-28; prosecuting attorney for Grafton County, 1933-39; justice, Municipal Court of Lebanon, 1939-43; clerk of New Hampshire State Senate, 1927-29; member of New Hampshire House of Representatives, 1923, 1943 and 1945; chairman, Judiciary Committee and majority leader, 1943; speaker of the House, 1945; delegate, Republican National Convention, 1944; elected to the Eightieth Congress on November 5, 1946; re-elected to the Eighty-First, Eighty-Second, and Eighty-Third Congresses; member of the Committee on Appropriations; elected to the United States Senate, November 2, 1954, to complete the term of the late Senator Charles W. Tobey ending January 3, 1957; member of the Committee on Public Works and Government Operations; sub-committee on Reorganization, including Hoover Plans, Republican Policy Committee; member of bi-partisan Commission on Government Security.





## BIOGRAPHICAL SKETCH

LANE DWINELL, Republican, of Lebanon, N. H., born in Newport, Vermont, November 14, 1906; began education in Newport but moved at an early age with his family to Lebanon, N. H. Graduated from Lebanon High School, Dartmouth College and Amos Tuck School of Business Administration. Holds an honorary degree from Suffolk University. Married in 1932 to Elizabeth Cushman of Lebanon. Financial analyst for General Motors Corporation, 1929-1935. Became associated in 1936 with Carter and Churchill Company, sports wear manufacturers at Lebanon, and since 1941 has been the active head of this Granite State business. Record of his contribution to the business, industrial and public service life of the state is as follows: Director of the New England Council, National Bank of Lebanon, Lebanon Realty Company, New Hampshire Business Development Corp., and This is New Hampshire, Inc. Trustee of Daniel Webster Home for Children. Special justice, Lebanon Municipal Court. Chairman, Lebanon Budget Committee, 1939-1944. President of N. H. Manufacturers Association, 1946-1947. Member of the New Hampshire Constitutional Convention, 1948. Chairman, Interim Fiscal Committee, 1949 General Court. Chairman, Ways and Means Committee, 1949 House of Representatives. Member of N. H. State Board of Education, 1949-1952. Speaker, New Hampshire House of Representatives, 1951-1952. Vice chairman, Republican State Committee of N. H., 1952-1953. Delegate to Republican National Convention in 1952. President, New Hampshire State Senate, 1953-1954. November 2, 1954, elected governor of New Hampshire.





## **TOWN OFFICERS**

**1955**

### **Moderator**

Ernest R. Coutermarsh

### **Town Clerk**

Irene C. Forrest

### **Selectmen**

Joseph B. Perley, Chairman

Daniel H. Brown

George H. Edson

### **Highway Agent**

Chauncey B. Herrin

### **Tax Collector**

Bert P. Shores

### **Town Treasurer**

Harold J. Townsend

### **Health Officer**

Myrl R. Eaton

### **Milk Inspector**

Donald O. Mowers

### **Overseer of the Poor**

William J. Murphy

### **Chief of Police**

Clarence W. Wright



### **Police Officers**

Clayton S. Roy      Raymond C. Roy      Floyd M. Lackey  
                         Myrl R. Eaton      Walter W. Samsel  
Henry B. Leavitt      Clifton E. Barden  
                         Carroll A. Putnam

### **Deputy Chief of Police**

Clayton S. Roy

### **Special Officers**

William B. Harriman      Carroll A. Putnam  
Lucien G. White      Wallace Tucker

### **Judge of Municipal Court**

Mark E. Powers

### **Special Justice**

Harry W. Savage

### **Probation Officer**

Clarence B. Shelnutt

### **Clerk of Municipal Court**

Clarence B. Shelnutt

### **Dog Constable**

Any regular police officer

### **Supervisors of Check List**

J. Daniel Porter      Charles S. Foster      William N. Allan

**Trustees of Trust Funds**

Bert P. Shores      J. Daniel Porter      Maude B. Marston

**Trustees of the Public Library**

Clifton C. Waldo      Helen Billings      Erald B. Harrison  
Winifred P. Couser  
Arthur W. Burnham      William A. Smith

**Cemetery Committee**

Joseph B. Perley      Daniel H. Brown  
George H. Edson  
Maude B. Marston      Samuel E. Lamotte

**Treasurer of the Cemetery Committee**

Maude B. Marston

**Director of Civil Defense**

Harold B. Blodgett

**Surveyor of Wood and Lumber**

William B. True

**Fence Viewers**

Elmer O. Hall      Howard C. Townsend

**Budget Committee**

Robert M. Lewis, Chairman  
Jerold M. Ashley, Earl A. Burke, Harold C. French,  
Robert B. Harrison, Henry F. Selle, Stanley M. Currier,  
Sargent H. Daniels, Lauris O. Blake, Ernest W. Berry,  
Harold H. Bond, Roger S. Wood



# WARRANT FOR THE ANNUAL MEETING

MARCH 13, 1956

## STATE OF NEW HAMPSHIRE

### Grafton, SS:

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act upon the following subjects, said meeting to be held open until six o'clock in the afternoon:

### Article

1. To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.
2. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.
3. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.
4. To see whether the Town will vote to establish a Town Aeronautical Fund, in accordance with Chapter 423 of the New Hampshire Revised Statutes Annotated as amended. The monies in said Fund shall be kept in a separate account and not intermingled with other funds of the Town, or act thereon.
5. To see if the Town will vote to raise and appropriate a sum of money, not to exceed \$90,000.00 for improvements to the facilities at the Lebanon Airport and the acquisition of any real property that may be necessary; and whether the Town will vote to authorize the issue of serial notes or

bonds for all or any portion of the sum so raised and appropriated; and to authorize the Selectmen to determine the terms and conditions upon which the notes or bonds shall be issued, including their sale, interest rate, the time and place of payment of Principal, in accordance with the Municipal Finance Act, Chapter 33 of the New Hampshire Revised Statutes Annotated as amended by Chapter 329, Laws of 1955; said sum to be deposited in the Town Aeronautical Fund and to be expended for the payment of said improvements in a proportion of not more than fifteen per cent (15%) of the total sum available for said improvements, through expenditures by the Town, gifts, and grants of State and Federal funds, or act thereon.

6. To see if the Town will vote to revoke its election heretofore made to have its officers and employees become eligible to participate in the State Employees Retirement System, such election to be effective with respect to officers and employees who shall enter the service of the town on or after July 1, 1956, and with respect to officers and employees in the service of the town on June 30, 1956, who are inactive members of the State Employees Retirement System, or act thereon.

7. On petition of ten or more legal voters to see if the Town will vote to adopt Curfew Regulations as provided by Sections 8 through 13 of Chapter 441 of the Revised Laws of New Hampshire, as follows: or act thereon

### **Curfew Regulations**

- "1. It shall be unlawful for any minor under the age of sixteen years to be upon any public street, or in any public place, after the hour of nine o'clock in the evening, unless accompanied by a parent, guardian or other suitable person.
- "2. The whistle at the Lebanon Fire Station and the whistle at the West Lebanon Fire Station shall be blown at the appointed time, and



shall be called the curfew signal, after which all children under sixteen years of age shall be required to be off the street, except they are in company of a parent, guardian, or other suitable adult person.

“3. **Penalty, Custodian.** Any parent, guardian or other person having the control of any minor under the age of sixteen years who shall permit any such minor to be upon any public street or in any public place in the Town of Lebanon, in violation of these regulations shall be fined not more than five dollars, or imprisoned not more than thirty days, or both.

“4. **Penalty, Minors.** For the first violation of these regulations by any such child, it shall be taken to its home by the officers and the parents or guardians shall be notified of the penalty for any subsequent violation.

“5. **Second Offense.** Upon any subsequent violation by any such child, said parents or guardians shall be subject to the provisions of Section 3.”

8. On petition of ten or more legal voters, to see if the Town will vote to repair the River Road, so called, leading from the State Highway near the bridge over Stony Brook, easterly to the State Highway near the viaduct over the railroad and river in Mascoma, or act thereon.
9. To choose a Selectman for the ensuing three years.
10. To choose a Town Clerk, a Tax Collector, Overseer of the Poor, Treasurer, a Highway Agent, and a Chief of Police for the ensuing year.
11. To choose two Library Trustees for the ensuing three years.

12. To choose a Trustee to administer the Trust Funds for the ensuing three years.
13. To choose four members to act on the Budget Committee for the ensuing three years.
14. To choose one member to act on the Budget Committee for the ensuing year.
15. To bring in your ballots for six delegates to the Constitutional Convention.
16. To bring in your ballots for ten Republican delegates-at-large and their alternates, and two Republican district delegates and their alternates, or eight Democrat delegates-at-large and their alternates, and two Democrat district delegates and their alternates for Presidential Conventions.
17. To transact any other business that may properly come before the meeting.

Given under our hands and seal this 27th day of February, 1956.

Joseph B. Perley,  
Daniel H. Brown,  
George H. Edson,  
Selectmen of Lebanon, N. H.

A true copy of Warrant, attest:

Joseph B. Perley,  
Daniel H. Brown,  
George H. Edson,  
Selectmen of Lebanon, N. H.



## BUDGET OF THE TOWN OF LEBANON

Estimates of Revenue and Expenditures for Ensuing Year  
January 1, 1956, to December 31, 1956  
Compared with  
Estimated and Actual  
Revenue, Appropriations and Expenditures  
of the  
Previous Year, January 1, 1955, to December 31, 1955

Sources of Revenue	Estimated Revenue Previous Year 1955	Actual Revenue Previous Year 1955	Estimated Revenue Ensuing Year 1956
<b>From State:</b>			
Interest and Dividends Tax	\$ 8,500.00	\$ 8,975.21	\$ 8,500.00
Railroad Tax	16,000.00	18,499.13	16,000.00
Savings Bank Tax	500.00	1,557.01	1,000.00
<b>From Local Sources Except Taxes:</b>			
Dog Licenses	1,000.00	1,047.70	1,000.00
Business Licenses, Permits and Filing Fees	1,000.00	1,172.00	1,000.00
Fines & Forfeits, Municipal Court	1,500.00	1,500.00	1,500.00
Rent of Town Hall and Other Buildings	10,500.00	11,120.04	10,500.00
Lebanon Improvement Society	8,600.00	3,600.00	3,600.00
Income from Municipally owned Utilities:			
Airport	5,500.00	9,222.45	7,500.00
Motor Vehicle Permit Fees	28,000.00	37,937.74	34,000.00
*Cash Surplus	42,074.97	42,074.97	9,736.05
<b>From Local Taxes Other than Property Taxes:</b>			
a. Poll Taxes, regular @ \$2	6,500.00	6,500.00	6,500.00
b. Nat. Bank Stock Taxes	950.00	950.00	950.00
<b>TOTAL REVENUES FROM ALL SOURCES</b>	<b>\$130,624.97</b>	<b>\$144,156.25</b>	<b>\$101,786.05</b>
<b>Amt. to be Raised by Prop. Taxes</b>	<b>206,555.67</b>		<b>194,193.52</b>
<b>TOTAL REVENUES</b>			<b>\$295,979.57</b>

Purposes of Expenditures	Appropriations Previous Year 1955	Actual Expenditures Prev. Year 1955	Appropriations Rec- ommended By Budget Com. 1956
<b>CURRENT MAINTENANCE EXPENSES:</b>			
<b>General Government:</b>			
Town Officers' Salaries	\$ 8,950.00	\$ 8,950.00	\$ 9,450.00
Town Clerk's Fees	2,500.00	2,604.05	2,500.00
Town Officers' Expenses	8,900.00	8,910.78	9,200.00
General Expenses	5,000.00	3,403.70	5,000.00
Election & Registration Expenses	500.00	478.39	1,250.00
Municipal Court Expenses	2,600.00	2,534.75	2,600.00
Expenses Town Hall and other			
Town Buildings	20,000.00	17,870.48	18,000.00
Engineering and Surveying	1,000.00	339.80	
<b>Protection of Persons and Property:</b>			
Police Department	30,400.00	30,208.04	31,878.40
Fire Department	500.00	2,594.95	500.00
Moth Exterm. — Bister Rust &			
Care of Trees	400.00	400.00	400.00
Civil Defense	500.00	219.20	200.00
<b>Health:</b>			
Milk Inspection	300.00	300.00	300.00
Health Dept, inc. Hospitals	5,500.00	5,571.70	6,750.00
Vital Statistics	200.00	112.00	200.00
Sewer Maintenance	5,250.00	4,567.50	5,250.00
Town Dump, Garbage Removal	1,400.00	1,299.35	1,400.00
Visiting Nurse	1,000.00	1,000.00	1,000.00
<b>Highways and Bridges:</b>			
Town Maintenance			
Summer	44,000.00	47,318.69	44,000.00
Winter	34,000.00	41,204.30	34,000.00
Street Lighting	21,350.00	21,323.75	21,500.00
Town Road Aid	1,085.64	1,085.64	1,081.17
Sidewalk Maintenance	6,000.00	3,666.18	5,000.00
<b>Libraries</b>			
Lebanon	3,600.00	3,600.00	4,300.00
West Lebanon	2,200.00	2,200.00	2,200.00
<b>Public Welfare:</b>			
Work Relief	2,000.00	2,285.22	2,000.00
Town Poor	18,000.00	17,498.87	18,000.00
Old Age Assistance	23,000.00	19,462.41	21,000.00

**Patriotic Purposes:**

Memorial Day and Veterans' Associations	300.00	219.76	300.00
Band Stand	1,800.00	2,127.81	

**Recreation:**

Parks and Playgrounds, including Band Concerts	7,825.00	6,923.63	8,400.00
Swimming Pool	3,600.00	4,226.34	3,600.00
Cemeteries			
Lebanon	4,500.00	4,500.00	4,500.00
West Lebanon	1,200.00	1,200.00	1,200.00
Airports	5,500.00	5,708.63	5,500.00

**Unclassified**

Damages and Legal Expenses, including Dog Damage	1,000.00	819.05	1,000.00
Advertising and Regional Assns	300.00	300.00	500.00

**Interest:**

On Temporary Loans	1,800.00	2,101.10	1,200.00
On Long Term Notes	1,500.00	741.60	1,200.00

**Highways and Bridges:**

Town Construction, Bridge	7,500.00	7,500.00	
Sidewalk Construction	3,000.00	252.53	3,000.00
Sewer Construction	10,000.00	18,136.83	10,000.00
New Equipment	11,000.00	9,689.02	
Capital Reserve:			
Main St., W. Lebanon	7,000.00	7,000.00	
Sewer, etc.	10,000.00	10,000.00	

**Payment on Principal of Debt:**

Urban Highway Project	6,620.00	6,620.00	6,620.00
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<b>TOTAL EXPENDITURES</b>	<b>\$337,180.64</b>	<b>\$341,576.05</b>	<b>\$295,979.57</b>
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ROBERT M. LEWIS,  
 ROGER S. WOOD,  
 ROBERT B. HARRISON,  
 HAROLD H. BOND,  
 EARLE A. BURKE,  
 ERNEST W. BERRY,

H. F. SELLE,  
 LAURIS O. BLAKE,  
 J. M. ASHLEY,  
 HAROLD C. FRENCH,  
 SARGENT H. DANIELS.  
 Budget Committee



## SUMMARY INVENTORY OF VALUATION

Lands and Buildings (Exclusive of Growing Wood and Timber)		\$ 8,363,500.00
Electric Plants	2	4,292,600.00
Horses, Asses and Mules	35	2,200.00
Cows	987	64,200.00
Other Neat Stock	89	4,695.00
Sheep and Goats	210	2,325.00
Fowls	5800	4,250.00
Fur-bearing Animals	64	1,800.00
Boats and Launches	16	4,400.00
Road Building and Repairing and and Well Drilling Machinery		23,300.00
Wood, Lumber, etc.		18,400.00
Gasoline Pumps and Tanks		17,765.00
Stock in Trade		1,666,855.00
Mills and Machinery		315,300.00
		<hr/>
Total Gross Valuation before Exemptions allowed		\$14,781,590.00
Less: Soldiers 'exemptions and Exemptions to blind		494,410.00
		<hr/>
Net Valuation on which Tax Rate is computed		\$14,287,180.00

### Electric and Gas Utility Companies

Granite State Electric Co.	\$ 824,300.00	\$ 10,000.00
New England Power Co.	3,468,300.00	
		<hr/>
Total	\$4,292,600.00	\$ 10,000.00

Amount of property valuation exempted to veterans	486	\$492,410.00
Amount of property valuation exempted to blind	2	2,000.00
Number of inventories distributed	2200	
Number of inventories returned	1800	
Number of veterans who recived property exemption	486	
Number of veterans exempted from poll tax	1200	

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Joseph B. Perley,  
Lebanon, N. H.

Daniel H. Brown,  
Lebanon, N. H.

George H. Edson,  
West Lebanon, N. H.  
Selectmen of Lebanon

Dated August 29, 1955

**STATEMENT OF APPROPRIATIONS  
AND TAXES ASSESSED  
FOR THE TAX YEAR 1955  
TOWN OF LEBANON IN GRAFTON COUNTY**

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**Certificate**

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Date, August 29, 1955

Joseph B. Perley,  
Daniel H. Brown,  
George H. Edson,  
Selectmen of Lebanon

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**Appropriations:**

Engineering, Surveying and Supervision	\$ 1,000.00
Town Clerk's Fees	2,500.00
Town Officers' Salaries	8,950.00
Town Officers' Expenses	8,900.00
General Expenses	5,000.00
Election and Registration Expenses	500.00
Municipal Court Expenses	2,600.00
Town Hall and Buildings Maintenance	20,000.00
Police Department	30,400.00
Fire Department	500.00
Civilian Defense	500.00
Blister Rust - Moth Exterm. & Care of Trees	400.00
Health Department	\$ 500.00
Hospitals	5,000.00
	<hr/> 5,500.00
Dump	1,400.00
Vital Statistics	200.00
Work Relief	2,000.00
Town Road Aid	1,085.64
Town Maintenance	
Summer	\$44,000.00
Winter	34,000.00
	<hr/> 78,000.00



Visiting Nurse		1,000.00
Milk Inspection		300.00
New Band Stand		1,800.00
Swimming Pool		3,600.00
Planning Board & Lebanon Development		2,500.00
Sidewalk Construction		3,000.00
Street Lighting		21,350.00
Sewers		
Maintenance	\$ 5,250.00	
Construction	10,000.00	
	<hr/>	15,250.00
Urban Aid Project		6,620.00
New Equipment		11,000.00
Libraries		
Lebanon	\$ 3,600.00	
West Lebanon	2,200.00	
	<hr/>	5,800.00
Old Age Assistance		23,000.00
Public Relief, Town Poor		18,000.00
Memorial Day		300.00
Parks & Playgrounds, inc. Band Concerts		7,925.00
Bridge Construction		7,500.00
Cemeteries		
Lebanon	\$ 4,500.00	
West Lebanon	1,200.00	
	<hr/>	5,700.00
Airport Maintenance		5,500.00
Damages & Legal Expenses,		
inc. Dog Damages		1,000.00
Dartmouth-L. Sunapee Reg. Assoc.		300.00
Sidewalk Maintenance		6,000.00
Interest on Temporary Loans		1,800.00
County Tax		36,781.63
School Tax		401,012.54
Capital Reserve Fund		
Main Street, W. Lebanon		7,000.00
Sewer Constr., Surface		
Water		10,000.00
Interest on Long Term Notes		1,500.00
		<hr/>
Total Town and School Appropriations		\$774,974.81
Less: Estimated Revenues & Credits:		
Interest & Dividends Tax	\$ 8,975.21	
Railroad Tax	16,000.00	
Savings Bank Tax	500.00	

Reimbursement a/c Exemp. of Gr'g Wood & Timber	727.63	
Motor Vehicle Permit Fees	31,000.00	
Dog Licenses	1,000.00	
Business Licenses & Permits	1,000.00	
Fines & Forfeits, Municipal Ct.	1,500.00	
Rent of Town Property & Equipment	10,500.00	
Cash Surplus	42,074.97	
Airport Revenue	5,500.00	
Lebanon Improvement Soc.	8,600.00	
		127,377.81
		647,597.00
Plus Overlay		9,919.69
Net Amt. to be raised by Taxation		657,516.69
Less: 3250 Poll Taxes @ \$2	6,500.00	
National Bank Stock Taxes	950.00	
		7,450.00
Amt. to be raised by property taxes		\$650,066.69

#### Taxes to Be Committed to Collector

Property Taxes	\$650,066.69
Precinct Taxes	87,990.54
Poll Taxes @ \$2.00	6,500.00
National Bank Stock Taxes	950.00
Total Taxes to be Committed	\$745,507.23

#### Tax Rates

Town	\$4.55
Lebanon Center Fire Precinct	.55
West Lebanon Precinct	.39
Lebanon Water Works	.34
Average	\$ 5.17

#### PRECINCTS

Name	Valuation	Taxes	Rate
Lebanon Center Prec.	\$7,389,565.00	\$40,642.61	\$.55
W. Lebanon Prec.	5,698,310.00	22,223.41	.39
Lebanon Water Wrks.	\$7,389,565.00	\$25,124.52	\$.34

**R E P O R T**  
**of an examination and audit**  
**of the accounts**  
**of the**  
**TOWN OF LEBANON**  
**for the fiscal year ended December 31, 1955**  
**made by**  
**THE DIVISION OF MUNICIPAL ACCOUNTING**  
**STATE TAX COMMISSION**  
**December 14 - 16, 1955 — January 9 - 13, 1956**



**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
Concord, New Hampshire**

January 20, 1956

Board of Selectmen  
Lebanon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lebanon for the fiscal year ended December 31, 1955, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

**Scope of Audit**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and Library Treasurer, Lebanon and West Lebanon Cemetery Associations and the Municipal court.

**FINANCIAL STATEMENTS**

**Comparative Balance Sheets**

**December 31, 1954 — December 31, 1955: (Exhibit A-1)**

Comparative Balance Sheets for the fiscal years ended December 31, 1954, and December 31, 1955, are presented in Exhibit A-1. As indicated therein, the Net Debt decreased by \$3,212.82 in 1955,

**Analysis of Change in Financial Condition: (Exhibit A-2)**

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

### **Decreases in Net Debt**

Long Term Notes Paid	\$33,160.38	
Budget Surplus	4,886.64	
Tax Collector's Excess Credits	36.89	
Elimination of Yield Tax Reserve	7,203.88	
	<hr/>	\$45,287.79

### **Increase in Net Debt**

Cash Surplus used to reduce		
Tax Rate		42,074.97
		<hr/>
<b>Net Decrease</b>		<b>\$ 3,212.82</b>

### **Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits A-3 and A-4)**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1955, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a revenue surplus of \$22,535.30, less a net overdraft of appropriations of \$17,648.66, resulted in a net budget surplus of \$4,886.64.

### **Summary of Receipts and Expenditures: (Exhibit B-1)**

A summary of receipts and expenditures for the fiscal year ended December 31, 1955, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1955, is indicated in Exhibit B-2.

### **AUDIT PROCEDURE**

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls, as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

## GENERAL COMMENTS

### Current Surplus:

The current surplus decreased in 1955 from \$74,397.98 to \$44,450.42, as shown by the following statement:

	Dec. 31, 1954	Dec. 31, 1955
<b>Total Assets</b>	\$192,246.12	\$178,259.47
<b>Total Current Liabilities</b>	117,848.14	133,809.05
<b>Current Surplus</b>	<u>\$ 74,397.98</u>	<u>\$ 44,450.42</u>

### Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the annual report of the Town.

We extend our thanks to the officials of the Town of Lebanon for their assistance during the course of the audit.

Yours very truly,

Harold G. Fowler,  
Director

Division of Municipal  
Accounting

State Tax Commission

Joseph W. Boudreau, Auditor  
O. Maurice Oleson, Accountant



**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
Concord, New Hampshire**

January 20, 1956

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**Certificate of Audit**

This is to certify that we have examined and audited the accounts and records of the Town of Lebanon for the fiscal year ended December 31, 1955, and found them to be in good order. In our opinion, the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1955, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

Harold G. Fowler,  
Director

Division of Municipal  
Accounting  
State Tax Commission

Joseph W. Boudreau, Auditor  
O. Maurice Oleson, Accountant

# **TOWN OF LEBANON**

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# EXHIBIT A-1

## TOWN OF LEBANON

### Comparative Balance Sheets

As of December 31, 1954, and December 31, 1955

#### Assets

##### Cash:

In General Fund

December 31, 1954

\$135,084.23

December 31, 1955

\$104,401.05

#### Uncollected Taxes:

Levy of 1955

Levy of 1954

Levy of 1953

Levy of 1952

Levy of 1951

\$

21,478.80

689.88

1,741.88

124.50

\$ 28,162.70

58.40

299.57

350.78

#### State Head Taxes:

Levy of 1955

Levy of 1954

4,610.00

4,635.00

23,670.06

33,481.45



**Unredeemed Taxes:**

Levy of 1954	\$	14,384.81	\$	8,789.55	
Levy of 1953				1,314.72	
Levy of 1952		1,006.56		239.16	
Levy of 1951		100.46		33.54	
			15,491.83		10,376.97

**Capital Reserve Funds:**

Sewer Construction	\$	4,000.00	\$	14,000.00	
Airport		2,000.00		2,000.00	
Main Street, West Lebanon		7,000.00		14,000.00	
			13,000.00		30,000.00
Total Assets			\$192,246.12		\$178,259.47
Net Debt			17,842.60		14,629.78
Grand Total			\$210,088.72		\$192,889.25

<b>Liabilities</b>		<b>December 31, 1954</b>	<b>December 31, 1955</b>
Yield Tax Deposits	\$	\$ 528.00	\$ 330.00
<b>School District:</b>			
Appropriation		90,000.00	90,000.00
<b>State of New Hampshire:</b>			
Head Taxes Collected		805.00	\$ 4,110.00
Penalties Collected		80.50	94.00
Head Taxes Uncollected		4,635.00	4,610.00
Reserve for Future Loss a/c		5,520.50	8,814.00
Yield Taxes		7,203.88	
<b>Long Term Notes:</b>			
New Equipment	\$	\$ 19,920.38	
Urban Aid		72,320.20	\$ 59,080.20
Parking Meter Reserve		92,240.58	59,080.20
		1,595.76	4,665.05

**Capital Reserve Funds:**

Sewer Construction	\$ 4,000.00	\$ 14,000.00	
Airport	2,000.00	2,000.00	
Main Street, West Lebanon	7,000.00	14,000.00	
			30,000.00
Total Liabilities			<u>\$192,889.25</u>
Grand Total			<u>\$192,889.25</u>

**EXHIBIT A-2**  
**TOWN OF LEBANON**

**Analysis of Change in Financial Condition**  
**Fiscal Year Ended December 31, 1955**

Net Debt – December 31, 1954	\$17,842.60	
Net Debt – December 31, 1955	14,629.78	
	<hr/>	
Decrease in Net Debt		\$ 3,212.82

**Analysis of Change**

**Decreases in Net Debt:**

Long Term Notes Paid	\$33,160.38	
Budget Surplus	4,886.64	
Tax Collector's Excess		
Credits	36.89	
Elimination of Yield		
Tax Reserve	7,203.88	
	<hr/>	
		\$45,287.79

**Increase in Net Debt:**

Cash Surplus Used to		
Reduce Tax Rate		42,074.97
		<hr/>
Net Decrease		\$ 3,212.82



# EXHIBIT A-3

## TOWN OF LEBANON

### Comparative Statement Of Appropriations and Expenditures Fiscal Year Ended December 31, 1955

	Carried From 1954	Appropri- ations	Receipts & Reimburse- ments	Total Amount Available	Expendi- tures	Unex- pended	Balances Over- draft	Carried to 1956 Lia- bilities
	\$	\$	\$	\$	\$	\$	\$	\$
Town Officers' Salaries		8,950.00		8,950.00	8,950.00			
Town Clerk's Fees		2,500.00		2,500.00	2,604.05		104.05	
Town Officers' Expenses		8,900.00		8,900.00	8,910.78		10.78	
Election & Registration Expense		500.00		500.00	478.39	21.61		
Municipal Court Expenses		2,600.00		2,600.00	2,534.75	65.25		
Expenses, Town Hall and Other								
Town Buildings		20,000.00		20,000.00	17,870.48	2,129.52		
Engineering, Surveying and Su- pervision		1,000.00		1,000.00	339.80	660.20		
General Expenses		5,000.00		5,000.00	3,403.70	1,596.30		
Police Department		30,400.00	773.97	31,173.97	30,208.04	965.93		
Fire Department		500.00	27.75	527.75	2,594.95		2,067.20	
Blister Rust		400.00	.55	400.55	400.00	.55		
Civil Defense		500.00		500.00	219.20	280.80		
Milk Inspection		300.00		300.00	300.00			
Health		500.00		500.00	410.09	89.91		
Hospitals		5,000.00	52.90	5,052.90	5,161.61		108.71	

Vital Statistics	200.00	200.00	112.00	88.00	
Visiting Nurse	1,000.00	1,000.00	1,000.00		
Sewer Maintenance	5,250.00	5,250.00	4,567.50	682.50	
Town Dump	1,400.00	1,400.00	1,299.35	100.65	
Town Maintenance —					
Summer	44,000.00	44,000.00	47,318.69	3,318.69	
Winter	34,000.00	34,000.00	41,204.30	7,204.30	
Street Lighting	21,350.00	21,350.00	21,323.75	26.25	
Town Road Aid	1,085.64	1,085.64	1,085.64		
Sidewalk Maintenance	6,000.00	6,000.00	3,666.18	2,333.82	
Libraries —					
Lebanon	3,600.00	3,600.00	3,600.00		
West Lebanon	2,200.00	2,200.00	2,200.00		
Town Poor	18,000.00	18,000.00	17,498.87	501.13	
Work Relief	2,000.00	2,000.00	2,285.22	285.22	
Old Age Assistance	23,000.00	1,054.06	19,462.41	4,591.65	
Memorial Day	300.00	300.00	219.76	80.24	
New Band Stand	1,800.00	1,800.00	2,127.81	327.81	
Parks and Playgrounds, including Band Concerts	7,925.00	206.41	6,923.63	1,207.78	
Swimming Pool	3,600.00	406.63	4,226.34	219.71	
Cemeteries —					
Lebanon	4,500.00	4,500.00	4,500.00		
West Lebanon	1,200.00	1,200.00	1,200.00		
Airport Maintenance	5,500.00	5,500.00	5,708.63	208.63	
Damages and Legal Expenses, including Dog Damage	1,000.00	1,000.00	819.05	180.95	

Advertising and Regional Associations	300.00	300.00	300.00			
Interest on Temporary Loan	1,800.00	2,611.10	2,101.10	510.00		
Interest on Long Term Notes	1,500.00	1,500.00	741.60	758.40		
Planning Board and Lebanon Development	2,500.00	2,500.00	2,500.00			
Bridge Construction	7,500.00	7,500.00	7,500.00			
Sidewalk Construction	3,000.00	3,000.00	252.53	2,747.47		
Sewer Construction	10,000.00	230.82	18,136.83		7,906.01	
Capital Reserve Fund — Sewer Construction, Surface Water	10,000.00	10,000.00	10,000.00			
New Equipment	11,000.00	11,000.00	9,689.02	1,310.98		
Capital Reserve Fund — Main Street, West Lebanon	7,000.00	7,000.00	7,000.00			
Urban Highway Project Note	6,620.00	6,620.00	13,306.11		66.11	
County Tax	36,781.63	36,781.63	36,781.63			
Lebanon Precinct	40,375.00	40,375.00	40,375.00			
West Lebanon Precinct	21,850.60	21,850.60	21,850.60			
Lebanon School Tax	401,012.54	491,012.54	401,012.54			90,000.00
Lebanon Water Works	24,770.00	24,770.00	24,770.00			
Parking Meters		11,488.33	8,419.04			4,665.05
Temporary Loans	1,595.76	250,000.00	250,000.00			
Long Term Note — a/c New Equipment			19,920.33		19,920.38	
Overlay	10,914.63	10,914.63	7,745.58	3,169.05		
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$91,595.76	\$872,885.04	\$271,672.52	\$1,236,153.32,	\$41,747.60	\$94,665.05
				\$1,159,136.93	\$24,098.94	

# EXHIBIT A-4

## TOWN OF LEBANON

### Statement of Estimated and Actual Revenues Fiscal Year Ended December 31, 1955

	Revenues		Excess	Deficit
	Estimated	Actual		
Interest and Dividends Tax	\$ 8,975.21	\$ 8,975.21	\$	
Railroad Tax	16,000.00	18,499.13	2,499.13	
Savings Bank Tax	500.00	1,557.01	1,057.01	
Reimbursement a/c Exemption of Growing Wood & Timber	727.63	2,145.89	1,418.26	
Motor Vehicle Permits	31,000.00	37,937.74	6,937.74	
Dog Licenses	1,000.00	1,047.70	47.70	
Business Licenses and Permits	1,000.00	1,172.00	172.00	
Fines and Forfeits, Municipal Court	1,500.00	1,500.00		
Rent of Town Property and Equipment	10,500.00	11,120.04	620.04	
Cash Surplus Used to Reduce Tax Rate	42,074.97	42,074.97		
Airport	5,500.00	9,222.45	3,722.45	
Lebanon Improvement Society	8,600.00	3,600.00		5,000.00
Town Maintenance		3,300.05	3,300.05	
Refunds a/c Town Poor		121.25	121.25	
Interest on Taxes		2,351.53	2,351.53	



Bounties			
Miscellaneous Revenues	175.50	175.50	
Sewer Maintenance	415.24	415.24	
Taxes Assessed in Excess of Budgetary Requirements	316.12	316.12	
Added Taxes	582.67	582.67	
Head Tax Fees	2,082.11	2,082.11	
	1,716.50	1,716.50	
	<hr/>	<hr/>	
	\$127,377.81	\$149,913.11	\$ 27,535.30
			\$ 5,000.00

## BUDGET SUMMARY

Actual Revenues	\$149,913.11	
Estimated Revenues	127,377.81	
	<hr/>	
Revenue Surplus	\$22,535.30	
Overdrafts of Appropriations	\$ 41,747.60	
Unexpended Balances of Approp- riations	24,098.94	
	<hr/>	
Net Overdraft of Appropriations	17,648.66	
	<hr/>	
Net Budget Surplus		\$4,886.64

# EXHIBIT B-1

## TOWN OF LEBANON

### Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1955

#### Receipts

##### Current Revenue:

###### From Local Taxes:

Property Taxes, Current Year	\$708,270.99
Poll Taxes, Current Year	6,016.00
National Bank Stock	969.00
Yield Taxes, Current Year	980.37
State Head Taxes, Current Year	19,570.00

\$735,806.36

Property Taxes, Prior Years	19,634.11
Poll Taxes, Prior Years	1,026.00
Yield Taxes, Prior Years	461.63
State Head Taxes, Prior Years	3,570.00
Head Tax Penalties Collected	417.00
Interest and Poll Tax Fees	2,351.53
Tax Sales Redeemed	22,817.71

\$ 786,084.34

**From State:**

Interest and Dividends Tax	\$ 8,975.21
Railroad Tax	18,499.13
Savings Bank Tax	1,557.01
Urban Aid	6,620.00
Airport Lighting	1,467.87
Gas Tax Refunds	915.95
Reimbursement:	
a/c Old Age Assistance	1,054.06
a/c Fires	27.75
a/c Blister Rust	.55
	<hr/>
	39,117.53

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**From Local Sources:**

Dog Licenses	\$ 1,047.70
Business Licenses and Permits	1,172.00
Fines & Forfeits, Municipal Court	1,500.00
Rent of Town Property	11,120.04

**Income from Departments:**

Highway Department	2,384.10
Sewer Department:	
Maintenance	316.12
Construction	230.82
Airport Revenue	7,754.58
Police Department	773.97
Parks and Playgrounds	206.41

General Expense	150.00	
Swimming Pool	406.63	
Town Poor	121.25	
Hospital	52.90	
Motor Vehicle Permit Fees	\$ 37,937.74	
Parking Meters	11,488.33	
		76,662.59
<b>Receipts Other Than Current Revenue:</b>		
Temporary Loans	\$250,000.00	
Lebanon Improvement Society	3,600.00	
Yield Tax Deposits	330.00	
Bounties	175.50	
<b>Refunds and Reimbursements:</b>		
Interest on Temporary Loans	\$ 811.10	
Telephone and Miscellaneous	265.24	
		1,076.34
		255,181.84
<b>Total Receipts from All Sources</b>		
Balance, January 1, 1955	\$ 1,157,046.30	
	135,084.23	
Grand Total		\$ 1,292,130.53



## Expenditures

### General Government:

Town Officers' Salaries	\$ 8,950.00
Town Clerk's Fees	2,604.05
Town Officers' Expenses	8,910.78
Election and Registration	478.39
Municipal Court	2,534.75

### Town Hall & Other Town Buildings:

Town Hall	\$ 17,048.18
Other Town Buildings	822.30

### General Expenses

17,870.48	
3,403.70	
<hr/>	
	\$ 44,752.15

### Protection of Persons and Property:

Police Department	\$ 30,208.04
Parking Meters	8,419.04
Fire Department	2,594.95
Civilian Defense	219.20
Moth Extermination and Blister Rust	400.00

41,841.23

**Health:**

Health Department	\$	410.09
Hospitals		5,161.61
Visiting Nurse		1,000.00
Milk Inspection		300.00
Vital Statistics		112.00
Sewer Maintenance		4,567.50
Town Dump		1,299.35
		<hr/>
		12,850.55

**Highways and Bridges:**

Town Road Aid	\$	1,085.64
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**Town Maintenance**

Summer	\$	47,318.69
Winter		41,204.30
		<hr/>

Sidewalk Maintenance  
Street Lighting  
Work Relief

		88,522.99
		3,666.18
		21,323.75
		2,285.22
		<hr/>
		116,883.78

**Libraries:**

Lebanon Library	\$	3,600.00
West Lebanon Library		2,200.00
		<hr/>
		5,800.00

**Public Welfare:**

Old Age Assistance	\$ 19,462.41
Town Poor	17,498.87
	<hr/>
	36,961.28

**Patriotic Purposes:**

Memorial Day	219.76
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**Recreation:**

Lebanon Parks and Playgrounds	\$ 4,671.96
West Lebanon Parks & Playgrounds	1,551.67
	<hr/>
Swimming Pool	\$ 6,223.63
Band Concerts	4,226.34
	700.00
	<hr/>
	11,149.97

**Public Service Enterprises:**

**Cemeteries:**

Lebanon	\$ 4,500.00
West Lebanon	1,200.00
	<hr/>
Airport Maintenance	\$ 5,700.00
	, 5,708.63
	<hr/>
	11,408.63

**Unclassified.**

Advertising & Regional Associations  
Taxes Bought by Town  
Damages and Legal Expenses,  
Including Dog Damage  
Planning Board

\$ 300.00  
17,841.03

819.05  
2,500.00

**Refunds:**

Yield Taxes  
Property Tax - 1952  
Property Tax - 1953  
Property Tax - 1954

32.31

\$ 23.14  
2.00  
27.65

40

52.79  
21,545.18

**Interest:**

Temporary Loans  
Long Term Notes

\$ 2,101.10  
741.60

2,842.70

**Indebtedness:**

Temporary Loans

\$250,000.00

**Long Term Notes:**

Urban Aid Project  
New Equipment

\$ 13,240.00  
19,920.38

33,160.38

### Payments to Capital Reserve Funds:

Main Street, West Lebanon	\$ 7,000.00
Sewer Construction, Surface Water	10,000.00
	<hr/>

17,000.00

300,160.38

### New Construction and Equipment:

Bridge Construction	\$ 7,500.00
Urban Aid Project	66.11
New Equipment	9,689.02
Sidewalk Construction	252.53
Sewer Construction	18,136.83
New Band Stand	2,127.81
Engineering, Surveying & Supervision	339.80
	<hr/>

38,112.10

### Payments to Other Governmental Divisions:

County Tax	\$ 36,781.63
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### State of New Hampshire:

1954 Head Taxes	\$ 4,480.50
1955 Head Taxes	13,931.50
	<hr/>

18,412.00  
24,770.00

Lebanon Water Works



**Precinct Taxes:**

Lebanon  
West Lebanon

\$ 40,375.00  
21,850.60

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62,225.60  
401,012.54

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School District

543,201.77

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Total Expenditures  
Balance, December 31, 1955

\$ 1,187,729.48  
104,401.05

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Grand Total

\$ 1,292,130.53

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## EXHIBIT B-2

### TOWN OF LEBANON

#### Summary of Receipts, Expenditures and Proof of Balance Fiscal Year Ended December 31, 1955

Balance – January 1, 1955	
Receipts During Year	\$ 135,084.23
	<u>1,157,046.30</u>
Expenditures During Year	\$ 1,292,130.53
	<u>1,187,729.48</u>
Balance – December 31, 1955	<u>\$104,401.05</u>

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#### Proof of Balance

Balance in the National Bank of Lebanon – As Per State- ment of January 4, 1956	\$126,482.20
Less: Outstanding Checks	<u>22,081.15</u>
Reconciled Balance – Decem- ber 31, 1955	<u>\$104,401.05</u>

### EXHIBIT B-3

#### TOWN OF LEBANON

##### Summary of Charges to General Expense Appropriation Fiscal Year Ended December 31, 1955

Item	Amount
Petty Cash – Selectmen's Office	\$ 105.00
Legal Fees and Expenses	500.00
Other Printing and Advertising	229.45
Listing Poll Tax Warrant	275.00
Tax Commission Audit	464.68
Salary – Secretary, Trustees of Trust Funds	200.00
Printing Town Reports	810.50
Transfers, Recordings, Etc.	210.47
Dues:	
Association of New Hampshire Assessors	3.00
N. H. Tax Collectors' Association	3.00
Books and Supplies	49.60
Town Officers Expenses	60.00
Ski Program	100.00
Christmas Gifts to Town Employees	220.00
Miscellaneous	15.00
Repairs and Care of Clock	158.00
	<hr/>
	\$3,403.70

# EXHIBIT C-1

## TOWN OF LEBANON

### Summary of Warrant

Fiscal Year Ended December 31, 1955

— DR.

#### Uncollected Taxes – January 1, 1955:

	1955	1954	Levies of 1953	1952	1951
Property Taxes	\$	\$19,678.77	\$ 24.31	\$	\$ 122.50
Poll Taxes		1,328.00	366.00		2.00
Yield Taxes		472.03	299.57	1,741.88	

#### Taxes Committed to Collector:

Property Taxes	737,802.90
Poll Taxes	7,318.00
National Bank Stock Taxes	969.00
Yield Taxes	2,145.89

#### Added Taxes:

Property Taxes	1,796.11	90.00	6.00		
Poll Taxes	80.00	521.52			
	<u>\$750,111.90</u>	<u>\$22,090.32</u>	<u>\$ 695.88</u>	<u>\$ 1,741.88</u>	<u>\$ 124.50</u>

Interest on Taxes and Poll Tax Fees

### Remittances to Treasurer:

<b>Abate ments:</b>				
Property Taxes	5,214.04	44.66	24.31	122.50
Poll Taxes	40.00	350.00	368.00	
Yield Taxes				
Deposits on Yield Taxes, advance 1954	528.00			1,391.19

Property Taxes	26,150.87		
Poll Taxes	1,342.00	48.00	
Yield Taxes	669.83	10.40	
			350.78
Less:			
Excess Credits	36.89		
Refund on Overdeposits on Yield Taxes	32.31		
	<u>\$750,111.90</u>	<u>\$22,090.32</u>	<u>\$ 695.88</u>
			<u>\$ 1,741.88</u>
			<u>\$ 124.50</u>



# EXHIBIT C-2

## TOWN OF LEBANON

### Summary of State Head Tax Warrants Fiscal Year Ended December 31, 1955

— DR. —	1955	1954	Levies of 1953	1952
Uncollected Head Taxes — January 1, 1955	\$	\$ 4,635.00	\$ 340.00	\$ 10.00
Taxes Committed to Collector	24,035.00			
Added Taxes	245.00	260.00		
Penalties Collected	94.00	313.00	9.00	1.00
	<hr/>	<hr/>	<hr/>	<hr/>
	\$24,374.00	\$ 5,208.00	\$ 349.00	\$ 11.00

# — CR. —

## Remittances to Treasurer:

A/c Head Taxes	\$19,570.00	\$ 3,470.00	\$ 90.00	\$ 10.00
A/c Penalties	94.00	313.00	9.00	1.00
Abatements	100.00			
Uncollected Head Taxes — December 31, 1955	4,610.00	1,425.00	250.00	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$24,374.00	\$ 5,208.00	\$ 349.00	\$ 11.00

# EXHIBIT C-3

## TOWN OF LEBANON

### Summary of Tax Sale Accounts

Fiscal Year Ended December 31, 1955

	— DR. —	1954	1953	Levies of	1951
Unredeemed Taxes, January 1, 1955					
Tax Sale of January 31, 1955	\$	17,841.03	\$14,384.81	\$ 1,006.56	\$ 100.46
Interest and Costs Collected		165.39	1,529.79	126.05	8.78
		<u>\$18,006.42</u>	<u>\$15,914.60</u>	<u>\$ 1,132.61</u>	<u>\$ 109.24</u>

### — CR.

#### Remittances to Treasurer:

A/c Redemptions	\$ 9,024.85	12,958.54	\$ 767.40	\$ 66.92
A/c Interest	165.39	1,529.79	126.05	8.78
Abatements Allowed	26.63	111.55		
Unredeemed Taxes, December 31, 1955	8,789.55	1,314.72	239.16	33.54
	<u>\$18,006.42</u>	<u>\$15,914.60</u>	<u>\$ 1,132.61</u>	<u>\$ 109.24</u>

# EXHIBIT D

## TOWN OF LEBANON

### Summary of Town Clerk's Motor Vehicle and Dog License Accounts Fiscal Year Ended December 31, 1955

— DR. —

#### Motor Vehicle Permits Issued:

##### Lebanon:

1954 - Nos. 120901 - 120996  
1955 - Nos. 123601 - 126850)  
- Nos. 276951 - 277000)  
- Nos. 282051 - 282150)  
- Nos. 289301 - 289343)

\$ 499.10  
30,498.61

\$30,997.71

##### West Lebanon:

1954 - Nos. 120997 - 121000)  
- Nos. 121727 - 121750)  
1955 - Nos. 126851 - 127600)  
- Nos. 277001 - 277016)  
- No. 277050 )

\$ 112.39

6,827.64

6,940.03

\$37,937.74

**Dog Licenses Issued:**

420	@	\$ 2.00	\$ 840.00
32	@	\$ 5.00	160.00
4	@	\$12.00	48.00
35	@	\$ 2.50	87.50
2	@	\$ 5.50	11.00

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\$ 1,146.50  
98.60

Less: Fees Retained — 493 @ 20c

1,047.90

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\$38,985.64

**— CR. —**

**Remittances to Treasurer:**

A/c Motor Vehicle Permits  
A/c Dog Licenses

\$37,937.74  
1,047.70

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\$38,985.44  
.20

Cash on Hand, December 31, 1955

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\$38,985.64

# EXHIBIT E-1

## TOWN OF LEBANON

### Summary of Trust Fund Principal, Income and Investments Fiscal Year Ended December 31, 1955

Funds	PRINCIPAL		INCOME			Balance of Prin. - Income
	Balance Dec. 31, '54	Additions During Yr.	Withdrawn During Yr.	Balance Dec. 31, '55	Income During Yr. Dec. 31, '55	
Cemetery Funds	\$ 73,041.44	\$ 3,850.00	\$	\$ 76,891.44	\$2,298.81	\$ 81,518.05
Library Funds	17,895.90			17,895.90	584.91	17,895.90
Old Ladies' Fund	1,587.32			1,587.32	48.96	1,671.91
Flag Fund	300.00			300.00	10.59	353.12
<b>Town of Lebanon — Capital</b>						
<b>Reserve Funds:</b>						
Sewer Construction	4,000.00			4,000.00	203.36	4,922.06
Airport Construction	2,000.00			2,000.00	46.08	2,046.08
West Lebanon Main Street	7,000.00	7,000.00		14,000.00	161.30	14,161.30
W. Lebanon Fire District	1,573.43	1,000.00		2,573.43	36.25	2,609.68
Lebanon Center Fire Precinct		6,000.00		6,000.00		6,000.00
Lebanon School District — Capital						
Reserve Fund						
Eldridge Estate Fund	8,152.43	31.25		8,183.68	207.34	539.40
	\$115,550.52	\$ 17,881.25	\$	\$133,431.77	\$3,613.42	\$6,469.41
<b>Investments</b>						
New Hampshire Savings Bank		\$22,160.87				
Mascoma Savings Bank		67,097.07				
Merrimack Savings Bank		3,189.97				
Amoskeag Savings Bank		4,372.59				
Dartmouth Savings Bank		18,080.68				
U. S. Government Bonds		25,000.00				
				\$139,901.18		\$139,901.18



## EXHIBIT E-2

### TOWN OF LEBANON

#### Trust Fund Income and Expenditures—Checking Account Fiscal Year Ended December 31, 1955

Balance—January 1, 1955 \$ .00

#### Receipts:

Income from Savings Accounts	\$2,494.38	
Income from U. S. Bonds	667.50	
Income from Eldredge Estate—		
Land Rents	281.50	
	<hr/>	\$3,443.38

#### Expenditures:

Town of Lebanon, Taxes	\$ 163.20	
Lebanon Cemetery Committee	1,935.37	
West Leb. Cemetery Committee	384.06	
Lebanon Public Library	841.40	
Unitarian Society	49.15	
Old Ladies	59.06	
Sheritt Flag Company	11.14	
	<hr/>	\$3,443.38

Balance—December 31, 1955 \$ .00

## EXHIBIT F

### TOWN OF LEBANON

#### Summary of Receipts and Expenditures Fiscal Year Ended December 31, 1955

##### Receipts:

Kenneth Lutz	\$ 10.00	
Floyd Eastman	30.00	
John & Priscilla Letson	21.00	
Gershia & Eva Lobdell	14.00	
Raymond & Lilla Manning	6.25	
Frank & Helen Canillas	10.00	
William Corrette	24.00	
Albina Jarvis	6.25	
Blanche Simmons, 1954 Account	30.00	
Blanche Simmons, 1955 Account	30.00	
Town of Lebanon	100.00	
	<hr/>	\$ 281.50

##### Expenditures:

Town of Lebanon—Taxes	\$ 163.20	
Lebanon Cemetery Committee	20.00	
Lebanon Public Library	49.15	
Unitarian Society	49.15	
	<hr/>	\$ 281.50

**EXHIBIT G**

**TOWN OF LEBANON**

**Summary of Municipal Court Receipts, Expenditures and  
Proof of Balance**

**Fiscal Year Ended December 31, 1955**

Balance—January 1, 1955 \$ 593.12

**Receipts:**

Fines	\$3,455.00	
Support	1,516.00	
Bail	105.00	
Bail Forfeited	55.00	
Small Claims	322.80	
Restitution	198.25	
Writs	7.80	
Miscellaneous	9.35	
Department of Motor Vehicle Refund	18.00	
		5,687.20
		\$6,280.32

**Expenditures:**

Motor Vehicle Department	\$1,921.50	
Fish & Game Department	9.00	
Support	1,516.00	
Town of Lebanon	1,500.00	
Clerk of Superior Court	105.00	
Special & Associate Justice	100.00	
Small Claims	272.26	
Postage & Supplies	111.22	
Restitution	198.25	
Division of Employment—Vt.	13.50	
Miscellaneous	44.03	
		5,790.76

Balance—December 31, 1955 \$ 489.56

### Proof of Balance

Balance in the National Bank of Lebanon—as Per Statement of December 31, 1955	\$1,086.86	
Less: Outstanding Checks	600.30	
	<hr/>	
	\$ 486.56	
Cash on Hand, December 31, 1955	3.00	
	<hr/>	
Reconciled Balance—December 31, 1955		\$ 489.56

## EXHIBIT H-1

### TOWN OF LEBANON

#### Summary of The Public Library Accounts Fiscal Year Ended December 31, 1955

Balance—January 1, 1955	\$1,435.15
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Receipts During Year:

Town Appropriation	\$3,600.00
W. S. Carter Estate	610.00
Interest from Trustes of Trust Funds	841.40
Dividends on Library Trust Stocks	149.92
Income on Library Trust Funds	242.45
Fees	20.00

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5,463.77

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\$6,898.92

Expenditures During Year:

Books & Rebinding	\$ 631.59
Magazines	63.00
Repairs & Improvements	437.07
Librarian & Assistants	2,700.50
Janitor	660.00
Fuel	558.18
Lights	153.12
Water	14.00
Miscellaneous	89.80

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\$5,307.26

Balance—December 31, 1955

\$1,591.66

#### Proof of Balance

Balance in the National Bank of Lebanon. As per statement of December 30, 1955	\$2,089.14
Less: Outstanding Checks	497.48

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Reconciled Balance—December 31, 1955

\$1,591.66



# EXHIBIT H-2

## TOWN OF LEBANON

### Summary of Library Funds Held by Library Trustees Fiscal Year Ended December 31, 1955

	How Invested	Account Number	Amount
Fund	On Deposit in Savings Bank		\$
Mary E. Hough	Amoskeag Savings Bank	280160	200.00
William S. Ela	Amoskeag Savings Bank	92176	400.00
Emily Ferren	Amoskeag Savings Bank	92177	100.00
Alice B. Dewey	Dartmouth Savings Bank	30866	500.00
Charles M. Hildreth	Dartmouth Savings Bank	23483	2,500.00
David L. Ross	Mascoma Savings Bank	5419	100.00
Margaret S. Lathrop	Mascoma Savings Bank	16510	302.56
Charles M. Hildreth	Mascoma Savings Bank	16052	2,500.00
Hannah M. Wood	Mascoma Savings Bank	17417	50.00
Emma M. Morris	Mascoma Savings Bank	25677	380.43
Maria H. White	New Hampshire Savings Bank	57184	1,000.00
Universalist Society	New Hampshire Savings Bank	57186	300.00
Bella Eastman	New Hampshire Savings Bank	57185	200.00
E. A. Tenney	New Hampshire Savings Bank	65393	300.00
Emma M. Morris	New Hampshire Savings Bank	72614	1,097.66
Total on Deposit in Savings Banks			<hr/> \$9,930.65

### Banks and Corporate Stocks

Maria M. White	5 Shares of Capital Stock of The National Bank of Lebanon	386	500.00
Emma M. Morris	8 Shares of Capital Stock of The American Telephone and Telegraph Company	BH19607	800.00

### Real Estate

William E. Ela	Land in Rear of Library	300.00
Total Library Funds — December 31, 1955		<hr/> \$11,530.65

## EXHIBIT I-1

### TOWN OF LEBANON

#### Lebanon Cemetery Association

#### Summary of Accounts

Fiscal Year Ended December 31, 1955

Balance – January 1, 1955	\$ 3,544.08
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#### Receipts During Year:

Town Appropriation	\$4,500.00	
Care of Lots	3,683.72	
Trust Fund Income	1,935.37	
Foundations	408.66	
Gas Tax Refund	53.30	
Sale of Lots	444.00	
	<hr/>	11,025.05
		<hr/>
		\$14,569.13

#### Expenditures During Year:

Labor	\$8,968.07	
Truck Expense	378.97	
Tools and Supplies	183.37	
Printing and Postage	79.85	
Insurance	220.34*	
Machines	595.99	
Fertilizer, Plants, etc.	86.00	
Miscellaneous	20.50	
Water Rent	90.09	
	<hr/>	10,623.18
		<hr/>

Balance – December 31, 1955	\$ 3,945.95
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### Proof of Balance

Balance in the National Bank of Lebanon – As Per Statement	\$3,939.08	
Less: Outstanding Checks	74.90	
	<hr/>	
	\$3,864.18	
Add: Cash on Hand – December 31, 1955	81.77	
	<hr/>	
Reconciled Balance – December 31, 1955		\$3,945.95

\*Insurance of \$138.49 paid by town, deducted from appropriation

## EXHIBIT I-2

### TOWN OF LEBANON

#### West Lebanon Cemetery Association Summary of Accounts Fiscal Year Ended December 31, 1955

Balance – January 1, 1955	\$2,289.58
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#### Receipts During Year:

Town Appropriation	\$1,200.00	
Trust Funds	384.06	
Other Receipts	1,163.90	
	<hr/>	2,747.96
		<hr/>
		\$5,037.54

#### Expenditures During Year:

Labor	\$2,290.86	
Recording Deeds	5.50	
Supplies, etc.	68.29	
Mower Repairs, etc.	53.02	
Plants, Seed and Fertilizer	222.81	
Gas, Oil and Kerosene	16.55	
Printing and Postage	16.80	
Insurance	18.59	
Water Rent	7.50	
Salt	3.00	
	<hr/>	2,702.92
		<hr/>

Balance – December 31, 1955	\$2,334.62
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#### Proof of Balance

Balance in the National Bank of Lebanon – As Per State- ment of December 27, 1955	\$2,326.35
Cash on Hand – December 31, 1955	8.27
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Reconciled Balance – December 31, 1955	\$2,334.62
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**EXHIBIT J**  
**TOWN OF LEBANON**  
**Town Officers' Surety Bonds**  
**1955**

<b>Tax Collector:</b>	<b>Number</b>	<b>Amount</b>	<b>Term Beginning</b>
Bert P. Shores Peerless Casualty Company	F-150988	\$25,000.00	March 8, 1955
<b>Town Clerk:</b>			
Irene C. Forrest Century Indemnity Company	S-325802	\$ 5,000.00	March 8, 1955
<b>Assistant Town Clerk:</b>			
Gordon E. Plummer Century Indemnity Company	S-325814	\$ 1,000.00	March 8, 1955
<b>Treasurer:</b>			
Harold J. Townsend Century Indemnity Company	S-348150	\$15,000.00	March 8, 1955
<b>Clerk of Municipal Court:</b>			
Clarence B. Shelnutt Century Indemnity Company	S-348950	\$ 500.00	Oct. 1, 1955



**Trustees of Trust Funds:**

J. Daniel Porter Peerless Casualty Company	F-94703	\$18,400.00	March 8, 1955
Maude B. Marston Peerless Casualty Company	F-152516	\$18,400.00	March 8, 1955
Bert P. Shores Peerless Casualty Company	F-45569	\$18,400.00	March 8, 1955

## **SCHEDULE 1**

### **Town Officers' Salaries**

Joseph B. Perley	\$ 2,256.42
Daniel H. Brown	814.11
George H. Edson	2,000.00
William D. Dubuque	743.58
Charles W. Goss	185.89
Harold J. Townsend	500.00
Bert P. Shores	2,450.00
	<hr/>
	\$ 8,950.00

## **SCHEDULE 2**

### **Town Clerks' Fees**

Irene C. Forrest	\$ 2,206.55
Gordon E. Plummer	397.50
	<hr/>
	\$ 2,604.05

## **SCHEDULE 3**

### **Town Officers' Expenses**

Joseph B. Perley	\$ 273.75
Daniel H. Brown	81.42
George H. Edson	233.32
William D. Dubuque	92.93
Charles W. Goss	18.58
Bert P. Shores	300.00
Payroll	5,976.00
Supplies	437.76
Postage and Envelopes	343.30
Telephone	504.45
Insurance and Bonds	395.80
Miscellaneous	253.47
	<hr/>
	\$ 8,910.78

## **SCHEDULE 4**

### **Election and Registration**

Supervisors of Check List	\$ 250.00
Election Officers	105.00
Printing and Advertising	67.75
Miscellaneous	55.64
	<hr/>
	\$ 478.39

## **SCHEDULE 5**

### **Municipal Court**

Mark E. Powers, Judge	\$ 1,500.00
Clarence B. Shelnutt, Clerk and Probation Officer	900.00
Telephone	129.75
Bond, Clerk of Court	5.00
	<hr/>
	\$ 2,534.75

## **SCHEDULE 6**

### **Town Hall Expenses**

Payroll	\$ 7,867.89
Lights	1,759.15
Coal	2,049.85
Insurance	1,885.02
Supplies	1,131.42
Repairs	1,407.38
Equipment	216.00
Stoker	486.91
Water Bill	108.52
Miscellaneous	136.04
	<hr/>
	\$17,048.18

## **SCHEDULE 7**

### **Police Department**

Payroll	\$25,562.22
Town's Share of Retirement	628.57
Tannery Strike Payroll	580.97
Gas and Oil	621.14
Repairs	24.36
Supplies	47.25
Bicycle Plates	102.00
Advertising	40.70
Telephone	479.55
Lights	162.76
Fuel Oil	115.16
Insurance	658.42
New Cruiser	425.00
Use of Cars	670.40
Miscellaneous	89.54
	<hr/>
	\$30,208.04
Credit to account—Bicycle Registrations and Tannery refund	773.97
	<hr/>
Net Expenditures	\$29,434.07

## **SCHEDULE 8**

### **Parking Meters**

Payroll	\$ 3,506.53
Uniforms	903.90
Duncan Parking Meter Corporation	3,927.94
Miscellaneous	80.67
	<hr/>
	\$ 8,419.04
Meter Income	\$11,488.33

## **SCHEDULE 9**

### **New Band Stand**

E. J. Bosworth	\$ 848.81
Daniels Construction Co.	1,279.00
	<hr/>
	\$ 2,127.81

### **SCHEDULE 10**

#### **Fire Department**

Out of precinct fires	\$ 2,570.39
Meeting Expenses	24.56
	<hr/>
	\$ 2,594.95
Credits to account	27.75
	<hr/>
Net Expenditures	\$ 2,567.20

### **SCHEDULE 11**

#### **Swimming Pool**

Payroll	\$ 2,309.00
Telephone	100.13
Lights	49.08
Insurance	253.00
Supplies	324.81
Repairs	594.47
Water bill	250.00
Soda Ash and Chlorine	345.85
	<hr/>
	\$ 4,226.34
Credits to account	406.63
	<hr/>
Net Expenditures	\$ 3,819.71

### **SCHEDULE 12**

#### **Engineering, Surveying and Supervision**

Hudson & Ingram, fees	\$ 339.80
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### **SCHEDULE 13**

#### **Health Department**

Health Officer	\$ 403.80
Supplies	6.29
	<hr/>
	\$ 410.09

#### **SCHEDULE 14**

##### **Hospitalization**

Mary Hitchcock Memorial Hospital	\$ 5,161.61
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#### **SCHEDULE 15**

##### **Visiting Nurse**

Lebanon Visiting Nurse Association	\$ 1,000.00
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#### **SCHEDULE 16**

##### **Milk Inspection**

Donald O. Mowers	\$ 300.00
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#### **SCHEDULE 17**

##### **Vital Statistics**

Fees	\$ 112.00
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#### **SCHEDULE 18**

##### **Dog Damage**

Damage by Dogs	\$ 764.80
License Tags	26.25
Newspaper Advertising	28.00
	<hr/>
	\$ 819.05



## **SCHEDULE 19**

### **Sewer Maintenance**

Payroll	\$ 2,632.04
Gas and Oil	560.23
Supplies	461.49
Grates	297.65
Sewer Tile	422.26
Insurance	170.49
Sewer Rent	1.00
Miscellaneous	22.34
	<hr/>
	\$ 4,567.50
Credits to account	316.12
	<hr/>
Net Expenditures	\$ 4,251.38

## **SCHEDULE 20**

### **Sewer Construction**

Payroll	\$ 4,073.60
Supplies	410.45
Sewer Tile	1,410.45
Daniels Construction Co.	4,466.10
Basil Thibideau	364.00
	<hr/>
	\$10,724.60
Credits to account	230.82
	<hr/>
Net Expenditures	\$10,493.78

## **SCHEDULE 21**

### **Town Maintenance – Summer**

Payroll	\$16,264.13
Gas and Oil	2,592.15
Fuel Oil	305.40
Cold Patch Material	3,246.95

Equipment	850.70
Oil and Grease	125.30
Tires and Tubes	1,436.56
Moving Equipment	20.00
Water Bill	12.23
Supplies	1,291.71
Repairs and Parts	4,887.01
Tar	11,493.40
Telephone	81.15
Salt	1,437.50
Lights	26.52
Insurance	240.18
Culverts	1,908.98
Sand, gravel, peastone	936.64
Curbing	100.00
Miscellaneous	62.18
	<hr/>
	\$47,318.69
Credits to account	3,300.05
	<hr/>
Net Expenditures	\$44,018.64

## SCHEDULE 22

### Town Maintenance – Winter

Payroll	\$18,977.97
Gas and Oil	3,256.99
Fuel Oil	1,537.78
Oil and Grease	279.00
Rent of Equipment	78.15
Supplies	1,050.29
Tires and Tubes	773.98
Water Bill	9.91
Repairs and Parts	6,176.40
Cold Patch Material	2,655.57
Salt	3,605.00
Spreader	345.00
Telephone	63.55
Lights	101.80
Insurance	2,156.88
Express & Freight	112.50
Miscellaneous	23.53
	<hr/>
	\$41,204.30

### **SCHEDULE 23**

#### **Town Dump**

Payroll	\$ 1,296.00
Supplies	3.35
	<hr/>
	\$ 1,299.35

### **SCHEDULE 24**

#### **Other Town Buildings**

Coal, G.A.R. Hall	\$ 336.60
Insurance	239.70
Repairs	19.00
Supplies	32.00
Janitor	195.00
	<hr/>
	\$ 822.30

### **SCHEDULE 25**

#### **Street Lighting**

Granite State Electric Company	\$21,323.75
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### **SCHEDULE 26**

#### **General Expenses**

Legal Fees and Expenses	\$ 500.00
Petty Cash – Selectmen's Office	105.00
Printing Town Reports	810.50
Other Printing and Advertising	229.45
Listing Poll Tax Warrants	275.00
Tax Commission Audit	464.68
Trustees of Trust Funds	200.00
Transfers, Recordings, etc.	210.47
Association Dues	6.00

Supplies	49.60
Ski Program	100.00
Repairs and Care of West Lebanon Clock	158.00
Miscellaneous	295.00
	<hr/>
Credits to account	\$ 3,403.70
	415.24
	<hr/>
Net Expenditures	\$ 2,988.43

## **SCHEDULE 27**

### **Libraries**

Lebanon Library	\$ 3,600.00
West Lebanon Library	2,200.00
	<hr/>
	\$ 5,800.00

## **SCHEDULE 28**

### **Old Age Assistance**

State of New Hampshire	\$19,462.41
Refunds from State of New Hampshire	1,054.06
	<hr/>
	\$18,408.35

## **SCHEDULE 29**

### **Town Poor**

Direct Relief	\$14,734.46
Administration	2,444.00
Transportation	180.00
Telephone	122.91
Supplies	17.50
	<hr/>
	\$17,498.87
Credits to account	121.25
	<hr/>
Net Expenditures	17,377.62

### **SCHEDULE 30**

#### **Work Relief**

Payroll	\$ 2,285.22
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### **SCHEDULE 31**

#### **Memorial Day**

Bands	\$ 175.00
Supplies	44.76
	<hr/>
	\$ 219.76

### **SCHEDULE 32**

#### **Band Concerts**

Lebanon Band	\$ 700.00
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### **SCHEDULE 33**

#### **Parks and Playgrounds**

Payroll, Lebanon	\$ 1,377.50
Lights	41.26
Repairs	300.80
Land Rent	150.00
Supplies	682.69
Use of Bulldozer	198.00
Spray	243.80
Insurance	276.98
Line Marker	89.00
Christmas Lights – C. of C.	100.00
Bleachers	414.50
Ski Jump Expense	100.50
Bus to Pool	494.00
Miscellaneous	202.93
	<hr/>
	\$ 4,671.96

West Lebanon	
Payroll	840.00
Supplies and Equipment	585.67
Mowing	76.00
Miscellaneous	50.00
	<hr/>
	\$ 1,551.67
Grand Total	\$ 6,223.63
Credits to account	206.41
	<hr/>
Net expenditures	\$ 6,017.22

### **SCHEDULE 34**

#### **Cemeteries**

Lebanon	\$ 4,500.00
West Lebanon	1,200.00
	<hr/>
	\$ 5,700.00

### **SCHEDULE 35**

#### **Airport Maintenance**

Payroll	\$ 795.50
Gas – Snow Removal	21.43
Lights and Power	1,523.93
Maintenance of Lights	492.27
Gravel and Peastone	401.08
Maintenance of Facilities	2,323.62
Insurance	145.80
Cutting Brush	5.00
	<hr/>
	\$ 5,708.63

### **SCHEDULE 36**

#### **Sidewalk Maintenance**

Payroll	\$ 3,406.76
Insurance	259.42
	<hr/>
	\$ 3,666.18



### **SCHEDULE 37**

#### **Sidewalk Construction**

Peter J. Dulac – Court Street	\$ 252.53
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### **SCHEDULE 38**

#### **New Equipment**

New Truck	\$ 4,000.00
Plows	1,509.02
Roller	4,180.00
	<hr/>
	\$ 9,689.02

### **SCHEDULE 39**

#### **State Aid Construction – Class V**

Treasurer, State of N. H. – T.R.A.	\$ 1,085.64
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### **SCHEDULE 40**

#### **Dartmouth - Lake Sunapee Region**

Dartmouth-Lake Sunapee Region Assn.	\$ 300.00
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### **SCHEDULE 41**

#### **Blister Rust**

William H. Messeck, Jr., state forester	\$ 400.00
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### **SCHEDULE 42**

#### **Civil Defense**

Harold B. Blodgett, director	\$ 200.00
Helmets	19.20
	<hr/>
	\$ 219.20

### **SCHEDULE 43**

#### **County Tax**

Lawrence M. Colby, Grafton County treas.	\$36,781.63
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### **SCHEDULE 44**

#### **Precints**

Lebanon Center Precinct	\$40,375.00
West Lebanon Village Fire Precinct	21,850.60
	<hr/>
	\$62,225.60

### **SCHEDULE 45**

#### **School District**

Appropriation – 1954	\$ 90,000.00
Appropriation – 1955	311,012.54
	<hr/>
	\$401,012.54

### **SCHEDULE 46**

#### **Interest on Long Term Notes**

New Equipment	\$ 199.20
Urban Aid	542.40
	<hr/>
	\$ 741.60

### **SCHEDULE 47**

#### **Temporary Loans**

National Bank of Lebanon	\$100,000.00
Lincoln R. Young & Co.	150,000.00
	<hr/>
	\$250,000.00

## **SCHEDULE 48**

### **Interest on Temporary Loans**

National Bank of Lebanon	\$ 961.10
Lincoln R. Young & Co.	1,140.00
	<hr/>
	\$ 2,101.10
Credits to account	811.10
	<hr/>
Net Expenditures	\$ 1,290.00

## **SCHEDULE 49**

### **Long Term Notes**

National Bank of Lebanon, new equipment	\$19,920.38
National Bank of Lebanon, urban aid	13,240.00
	<hr/>
	\$33,160.38

## **SCHEDULE 50**

### **Bridge Construction**

Treasurer, State of New Hampshire	\$ 7,500.00
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## **SCHEDULE 51**

### **Urban Aid Project**

Treasurer, State of New Hampshire	\$ 66.11
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## **SCHEDULE 52**

### **Tax Titles**

Taxes Bought by Town	\$17,841.03
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### **SCHEDULE 53**

#### **Refunds**

1954 Poll Tax	\$ 2.00
1953 Poll Tax	2.00
1952 Property Tax	23.14
1954 Property Tax	25.65
1955 Timber Tax	32.31
	<hr/>
	\$ 85.10

### **SCHEDULE 54**

#### **Head Tax Account**

Treasurer, State of New Hampshire	
1954 Head Tax	\$ 4,068.00
1954 Head Tax Penalties	412.50
1955 Head Tax	13,931.50
	<hr/>
	\$18,412.00

### **SCHEDULE 55**

#### **Lebanon Water Works**

Appropriation	\$24,770.00
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### **SCHEDULE 56**

#### **Capital Reserve Funds**

Trustees of Trust Funds:	
Main Street—West Lebanon	\$ 7,000.00
Sewer Construction—Surface Water	10,000.00
	<hr/>
	\$17,000.00

## **SCHEDULE 57**

### **Lebanon Planning Board**

Appropriation	\$ 2,500.00
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## **SCHEDULE 58**

### **Hanover Street School Sewer**

Land Damage	\$ 425.00
Grates and Covers	257.00
Engineering and Surveying	413.70
Supplies	83.60
Gravel	27.93
Sewer Tile and Pipe	2,705.00
Digging 2,070 ft. trench, laying pipe and manholes and covering trench	3,500.00
	<hr/>
	\$ 7,412.23

## **LEBANON BOARD OF HEALTH**

**Myrl R. Eaton, Health Officer**

**Lebanon, New Hampshire**

### **HEALTH OFFICER'S REPORT**

The following contagious diseases were reported to me during 1955: 117 Chicken Pox, 329 Measles, 30 Mumps, three German Measles, 16 Infectious Hepatitis, three Scarlet Fever, two Whooping Cough and two Streptococcus Infection. There were no cases of Polio in the town.

A successful free chest X-Ray survey was held during the fall and resulted in direct assistance to many Lebanon residents.

Again, I would like to thank the doctors, nurses, town officials and citizens for their cooperation during the various clinics and also for their help in reporting promptly any communicable diseases or unsanitary conditions.

Respectfully submitted,

Myrl R. Eaton,  
Health Officer



## DETAILS OF MILK INSPECTION

The main stage of this work is the taking of samples from all supplies. We get to the plant before the farmers arrive with their milk. As they come in, we agitate the milk with a milk agitator, then with a steam sterilized dip we remove one-half pint which is sealed, packed in ice and shipped to the laboratory for examination. The lab report is sent back, examined by me and put on file. Now if this report isn't satisfactory, a repeat sample is taken. If that, too, is unsatisfactory, an effort is made at the farm to find the trouble. We have a good idea what to look for at the farm from our reports. Certain factors will point to improper cooling, other factors point to milk stone on utensils, others point directly to the cow, which usually means mastitis.

If the state inspector comes to town and takes samples, as he frequently does, then his lab report also comes to me and goes on file as if it were my own. Also, I am supposed to see that all stores, restaurants, etc., pay their milk license.

Dr. D. O. Mowers,  
Milk Inspector

## LIBRARIAN'S REPORT

For the Year Ending December 31, 1955

### Accession of Books

By purchase	242	
By gift	32	
	<hr/>	
Total		274
Books discarded or lost		147
Present number of books		10,716
No. of books in circulation Dec. 31, '55		533
Circulation for the year:		
Fiction	6784	
Juvenile	4965	
Non-fiction	2505	
	<hr/>	
Total		14,254

### Money received and expended:

#### Received:

Cash on hand Jan. 1, 1955	\$ 67.68
Received sale of books & paper	11.10
Received from fines	101.91

Total	<hr/>	\$ 180.69
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#### Expended:

Supplies, books, labor, etc.	\$ 72.65
To Treasurer	20.00
Cash on hand	88.04

Total	<hr/>	\$ 180.69
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S. Blanche Young,  
Librarian

# REPORT OF THE TRUSTEES OF THE LEBANON PUBLIC LIBRARY

## Receipts

Cash on hand from last year	\$1,435.15
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### Receipts during year:

William S. Carter Estate	\$ 610.00
Maria H. White, National Bank of Lebanon, dividend	50.00
Town of Lebanon	3,600.00

### Interest:

William S. Ela Fund	12.69
Emily Perrin Fund	3.17
David T. Ross Fund	2.77
Charles M. Hildreth Fund	106.73
Margaret S. Lathrop Fund	8.36
Hannah M. Wood Fund	1.38
Alice B. Dewey Fund	7.50
Maria H. White Fund	30.46
Emma Morris Fund	43.99
Bella Eastman Fund	6.10
Universalist Society Fund	9.13
E. A. Tenney Fund	6.92
Mary E. Hough Fund	3.25
Emma M. Morris Fund	
Am. Tel. & Tel. Co. dividends	72.00

### Town of Lebanon:

Eldridge Fund	596.96
Eldridge Estate, Land acct.	49.15
Whipple Fund	179.44
Purmort Fund	15.85
Librarian, Fees	20.00
Rights – Am. Tel. and Tel.	27.92

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\$5,463.77

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\$6,898.92

### Payments

Books	\$ 631.59
Magazines	63.00
Librarian	1,300.00
Assistants to Librarian	1,400.50
Janitor	660.00
Fuel	558.18
Lights	153.12
Water	14.00
Repairs and Improvements to property:	
General Repairs	437.07
Miscellaneous	89.80
Cash on hand	1591.66
	<hr/>
	\$6,898.92

# FINANCIAL REPORT OF PUBLIC LIBRARY

Fiscal Year Ended December 31, 1955

## Receipts

Balance January 1, 1955		\$1,435.15
William S. Carter Fund		610.00
Fees		20.00
Town of Lebanon:		
Appropriation	\$3,600.00	
Interest from Trustees of Trust Funds	841.40	
		<hr/>
		4,441.40
Income: Library Trust Funds	\$ 242.45	
Dividends on Library Trust Stock	149.92	
		<hr/>
		392.37
		<hr/>
		\$6,898.92

## Expenditures

Books	\$ 631.59
Magazines	63.00
Librarian	1,300.00
Assistants to Librarian	1,400.50
Janitor	660.00
Fuel	558.18
Lights	153.12
Water	14.00
Repairs and Improvements	437.07
Miscellaneous	89.80
	<hr/>
Total expenditures	\$5,307.26
Balance—December 31, 1955	1,591.66
	<hr/>
	\$6,898.92

## Proof of Balance

Balance in National Bank of Lebanon—	
As per Statement, Dec. 31, 1955	\$2,089.14
Less: checks Nos. 3375, 3379, 3380, 3381, 3382, 3384, 3385, outstanding	497.48
	<hr/>
Reconciled bank balance—Dec. 31, 1955	\$1,591.66

## LIBRARY TRUST FUNDS

### Town of Lebanon, Trustees

Watson K. Eldridge Fund	Land Account
Gilman C. Whipple Fund	\$5,000.00
Martin V. Purmort Fund	500.00

### Funds in Hands of Library Trustees

Universalist Society Fund, deposited in New Hampshire Savings Bank	\$ 300.00
Maria H. White Fund, deposited in New Hampshire Savings Bank	1,000.00
Maria H. White Fund, five shares National Bank of Lebanon stock	500.00
Bella Eastman Fund, deposited in New Hampshire Savings Bank	200.00
William S. Ela Fund, deposited in Amoskeag Savings Bank	\$400.00
Paid for land in rear of library	300.00
	<hr style="width: 100px; margin: 0 auto;"/> 700.00
E. A. Tenney Fund, deposited in New Hampshire Savings Bank	300.00
David T. Ross Fund, deposited in Mascoma Savings Bank	100.00
Mary E. Hough Fund, deposited in Amoskeag Savings Bank	200.00
Emily Perrin Fund, deposited in Amoskeag Savings Bank	100.00
Charles M. Hildreth Fund, depos- ited in Dartmouth Savings Bk.	2,500.00
Charles M. Hildreth Fund, depos- ited in Mascoma Savings Bank	2,500.00
Margaret S. Lathrop Fund, depos- ited in Mascoma Savings Bank	302.56
Hannah M. Wood Fund, deposit- ed in Mascoma Savings Bank	50.00
Alice B. Dewey Fund, deposited In Dartmouth Savings Bank	500.00

Emma M. Morris Fund, 8 shares Am. Tel. & Tel. Co. stock (par value)	800.00
Emma M. Morris Fund, deposited in Mascoma Savings Bank	380.43
Emma M. Morris Fund, deposited in New Hampshire Savings Bk.	1,097.66
	<hr/>
	\$11,530.65

William A. Smith,  
Treas. for the Trustees

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#### LIBRARY TRUSTEES

Winifred P. Couser	Term Expires 1958
Erald B. Harrison	Term Expires 1958
Clifton C. Waldo	Term Expires 1957
Helen L. Billings	Term Expires 1957
Arthur W. Burnham	Term Expires 1956
William A. Smith	Term Expires 1956



## MUNICIPAL COURT OF LEBANON

Balance — January 1, 1955	\$ 593.12
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**Receipts:**

Fines	\$3,455.00	
Support	1,516.00	
Bail	105.00	
Bail Forfeited	55.00	
Small Claims	322.80	
Restitution	198.25	
Writs	7.80	
Miscellaneous	9.35	
Refund from Motor Vehicle Dept.	18.00	
		5,687.20
		\$6,280.32

**Expenditures:**

Motor Vehicle Department	\$1,921.50	
Fish and Game Department	9.00	
Support	1,516.00	
Town of Lebanon	1,500.00	
Clerk of Superior Court	105.00	
Special and Associate Justices	100.00	
Small Claims	272.26	
Postage and Supplies	111.22	
Restitution	198.25	
Division of Employment	13.50	
Miscellaneous	44.03	
		5,790.76
		\$ 489.56

Balance — December 31, 1955	\$ 489.56
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**Probation Department**

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Probationers:

Adult	7	Juvenile	6
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Investigations:

Adults	14	Juvenile	26
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New Probationers:

Adults	4	Juvenile	2
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Restitution			\$ 198.25
Support			1,516.00

Clarence B. Shelnutt,  
Clerk & Probation Officer

## REPORT OF POLICE DEPARTMENT

For the Year Ending December 31, 1956

### Arrests:

Drunks	35
Disturbing the Peace	10
Larceny	2
Grand Larceny	3
Obscene Language	4
Aggravated Assault	2
Manslaughter	2
Panhandling	6
Assault	5
Non-Support	4
Discharging Gun in Compact part of Town	1
Selling Mortgaged Property	3
Escaped Prisoners	2
Fugitives from Justice	6
Total	<hr/> 85

### Motor Vehicle Arrests

Speeding	45
Operating under the Influence of Liquor	15
Reckless Driving	8
Careless and Negligent Driving	11
Failing to keep to right of center of highway	5
No License	8
Reckless Driving—Death Resulting	1
Refusing to Stop for Officer	2
Misuse of Plates	3
Unregistered Vehicle	4
Inadequate Brakes	3
Operating after license revoked	2
Total	<hr/> 107

Total Arrests all Causes	192
Juvenile Arrests	4
Parking Violations	1295
Tramps Lodged	151
Doors and Windows unlocked and secured by night police	712
Complaints received and investigated	2003
Motor Vehicle Accidents	186
Injuries Caused from Motor Vehicle Accidents	26
Fatal Accidents	1
Automobiles Stolen, all recovered	5

### **Officers Now Working With Department**

<b>Chief</b>	Clarence W. Wright
<b>Deputy Chief</b>	Clayton S. Roy

### **Regular Officers**

Floyd Lackey	Henry Leavitt
Raymond Roy	Walter Samsel
Myrl Eaton	Carroll Putnam

### **Special Officers**

William Harriman	Wallace Tucker
Lucien White	Leon Armstrong

Respectfully submitted,

C. W. Wright,  
Chief of Police

Board of Selectmen  
Lebanon, New Hampshire

Gentlemen:

Following is the report of the Relief Department  
for the past year:

### Expenditures

January	\$ 1,357.12
February	2,334.40
March	2,155.30
April	1,611.79
May	938.83
June	835.05
July	1,918.87
August	1,139.44
September	684.45
October	1,474.88
November	941.15
December	2,107.59
	<hr/>
	\$17,498.87
Credit collections	121.25
	<hr/>
Net expenditures	\$17,377.62
Paid out for work relief	2,285.22
The expenditures were as follows:	
Groceries	\$ 6,466.87
Fuel	869.24
Salary	2,444.00
Telephone	122.91
Lights	77.20
Rent	1,245.25
Doctors	218.50
Medicine	208.88
Boarding adults	2,633.25
Boarding children	390.00
Milk	295.32
Shoes	204.97
Clothing	313.61

Ambulance	91.00
Hospitals	1,465.97
Miscellaneous	4.40
Printing	17.50
Funerals	250.00
Transportation	180.00
	<hr/>
Total expenditures	\$17,498.87

Therefore, I have asked for a budget of \$18,000.00 for direct relief and \$2,000.00 for work relief.

Respectfully submitted,

William J. Murphy,

Overseer of the Poor

## REPORT OF VISITING NURSE

The following is the report of your visiting nurse for the year 1955:

Total Number of Visits Made	1154
1. Number of families visited	220
2. Analysis of cases:	
a. Medical	
Nursing visits	1113
b. Surgical	
Nursing visits	2
c. Maternity	
Newborn care	36
Advice and Instruction	37
Pre-natal	1
d. Health Instruction	220
e. Clinics Assisted At:	
1. Tuberculosis	2
2. Salk Vaccine	2
3. Blood Bank	3
3. Pay Status of Visits:	
a. Number of Free Calls	8
Casual or Check-Up	63
b. Number of Visits for which pay was received:	
1. Full pay from patients	701
2. Part pay from patients	220
3. Pay from Old Age Assistance	162

As in the past, I have made calls in Lebanon, West Lebanon and East Lebanon when called upon order of a doctor for the care and treatment of patients in the home. I also have made calls for help and advice in the care of new babies upon return from the hospital, and under direction of the doctor, assisted with therapy treatments.

I have assisted at the T. B. or Chest Clinics and the Bloodmobiles whenever held here.



This year, instead of Toxoid Immunization Clinics, the State Board of Health, under the direction of Mrs. Lois Barton, R.N., has held Salk Vaccine Clinics for the immunization of Polio, and you can see a full account in her report. I have assisted at these clinics which were held at the Hanover Street School.

I wish at this time to thank the town officials and all clubs and individuals who have contributed in any way toward the support of the Lebanon Visiting Nurse Association. It certainly is greatly appreciated.

Respectfully submitted,

Helen C. Carr, R.N.

Plymouth, N. H.  
January 21, 1956

Mr. Myrl R. Eaton, Health Officer  
Lebanon, N. H.

Dear sir:

The following is a report of the activities carried on in your town by the N. H. Department of Health, Bureau of Public Health Nursing for the year 1955.

In the months of May and October, the first and second grade children had the opportunity of having the Salk Polio Vaccine at a clinic held at Hanover Street School. About 300 Lebanon children took advantage and had the vaccine. This program was sponsored by the National Polio Foundation and conducted by the N. H. Department of Health, with the cooperation of the Local Health Officer, School Officials, Local Physicians, Local School and District Nurses, Local Nurses who assisted at the clinic and March of Dimes Chairman and her assistants. My sincere thanks to all who generously gave of their time and support to make this program a success. My thanks also to the press and radio for excellent publicity, the organizations who contributed toward Hoodsies for the children, the school bus drivers and most grateful thanks to school officials for use of the school building. The school nurses and local Health Officer need special thanks for assisting with organization.

Home visits have also been made in the community on special cases referred to the Public Health Nurse and arrangements have been made for children to attend the Crippled Children's Clinic at Hanover, as necessary.

Respectfully submitted,

Lois W. Barton, R.N.

Public Health Nurse  
N. H. Department of Health

## REPORT OF THE CIVIL DEFENSE DIRECTOR

I hereby submit my report for the year as Civil Defense Director for the Town of Lebanon.

During the past year we took part in the National Defense Alert in June. Here in Lebanon, I am proud to say the test was a success. This was the first time that a test has been a complete success from a citizens standpoint. I want to congratulate the people of Lebanon for their fine cooperation.

Very shortly, I will have distributed to every home in Lebanon a new alert test card with the new alarm system, which is the same all over the nation. I hope everyone will keep these new cards in a place where they may refer to them when we have another test.

I would like at this time to thank the Selectmen, Fire Department, Police Department, and the Superintendent of Schools for their fine cooperation in our Civil Defense Program, without which this program would not have been a success.

Very truly yours,

Harold B. Blodgett,

Civil Defense Director

## REPORT OF THE DEPARTMENT OF RECREATION

### 1955 Report

In the past two years, the Lebanon Recreation Commission has gone a long way in fulfilling their aim of providing more and better recreation facilities and recreation programs for the children of Lebanon and West Lebanon.

Our playgrounds are now well supplied with good equipment. Other needed and necessary equipment and supplies may be added from time to time as needs arise.

The 1955 program of coordinated pool and playground activities proved to be a very good one. Each playground had some 200 children registered for program activities and the pool enjoyed one of its greatest years, with daily attendance reaching over 700 children on several occasions.

One of the outstanding special programs which the Recreation Commission has provided, under the leadership of Mrs. Betty Taber, has been the Hallowe'en parties for all children from kindergarten through high school ages. Entertainment, parties and **treats** were provided for more than 1700 children this year and TRICK OR TREAT has almost completely disappeared from Lebanon.

This winter, for the first time in many years, the Lebanon children have had the use of the Ski Tow which has been operated through the recreation department. Also, the department provided considerable help in making our ski facilities suitable to hold the New England High School Championships here in Lebanon this winter.

Many improvements and new facilities are being planned by the Recreation Commission and work on these projects will be completed just as fast as budget appropriations can be obtained for these needed facilities. Included in these plans are tennis courts, hockey rink, skating rinks, picnic areas and camping facilities for family groups.

The Recreation Department wishes to acknowledge and thank the Rotary Club for the planting of young trees around the park. We are very grateful to Mrs. Ethel Loomis who donated the trees in memory of her late husband, Mr. George C. Loomis, a former selectman of Lebanon.

The Recreation Department is also grateful to the School Department, Water Department, Fire Department and the Town Highway Department and all other departments, clubs and agencies that have given their complete cooperation toward making our programs a success and the work of our department much easier.

The Recreation Commission

November 21, 1955

Board of Selectmen  
Lebanon, New Hampshire

Gentlemen:

At its annual meeting last March, your town voted funds for White Pine Blister Rust Control to be spent in cooperation with the Forestry and Recreation Commission. Final returns to this department indicated that 91 towns and cities did likewise.

Following our yearly custom, we have prepared, and is attached herewith, a statement briefly summarizing control measures performed in your town during the season of 1955, as well as a record of town and cooperative expenditures; these being made up of state and federal aid expended in eradication and mapping. In view of the fact that the details of control work vary from town to town, it is not possible to report all in a brief account. However, the district leader in charge of the project in your town will be pleased to supply these details upon request. His name and address appear below.

An outstanding fact relating to white pine is that while it occupies only about 27 per cent of the state's woodlands, it annually produces 70 per cent or more of the lumber cut. This is due largely to the fact that it is a prolific forest species, often increasing 500 to 1000 board feet per acre annually. It responds quickly to good forestry practices such as thinning, weeding out of inferior species, and improvement cuttings, as many a New Hampshire farm woodland owner has proved. Operations conducted upon these well managed woodlots have supplied low cost lumber for the repair of farm buildings or construction of additional ones. Apart from this, often substantial cash incomes have been realized through the sale of surplus logs, lumber, pulp and fuel wood.

The present blister rust program is concerned with the infection which, here and there, has developed among the younger stands of pines. For some years, the cutting

of white pine has been sizeable, the average annual production exceeding 200 million board feet. Inspection of a large percentage of logged-off areas has disclosed the following situation: (1) Excellent natural re-seeding with the young trees free from the Rust, and (2) in others, due to soil disturbances brought about by logging, a regrowth of wild Ribes, resulting in starting new centers of infection. Therefore, one of the major phases of control work, at present, is to give as prompt and adequate protection as funds permit to these young stands of white pine, upon which we must depend for future crops of lumber.

In conclusion, the commission wishes to express its appreciation for the splendid cooperation received in the past from your town on this project. It is our hope that within a few years the entire state control area will be on a maintenance basis, thus reducing entirely, or very materially, the requirement of town financing.

Very truly yours,

William H. Messeck, Jr.,

State Forester



# White Pine Blister Rust Control

## Financial Statement

### Town of Lebanon

1955

Town funds expended	\$399.45	
Cooperative funds expended	250.59	
	<hr/>	
Total expenditures		\$650.04
1955 Town Appropriation	\$400.00	
Town funds expended	399.45	
	<hr/>	
Balance due town		.55
Area worked	2,005	acres
Currant and gooseberry bushes destroyed	30,499	

















